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WAR FOOD ADMINISTRATION
Food Distribution Administration
Washington 25, D. C.

September 22, 1943

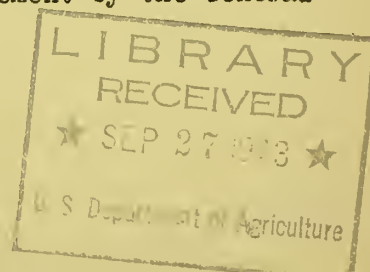
FINANCE AND ACCOUNTS DIVISION

OFFICE OF THE CHIEF

To formulate fiscal policies designed to facilitate the operating programs and policies of FDA and FSOC; to develop fiscal programs for effectuating the fiscal policies, including systems and methods for the maintenance of accounts, the examination and certification for payment of disbursement vouchers, and the collection, receipt, and custody of cash and valuable papers; to direct the installation of approved accounting procedures and techniques and the instruction of personnel in their application; to develop fiscal operational methods in proposed program dockets; to maintain control ledgers of all FDA accounts; to prepare and submit accounting reports showing the status of funds and the fiscal trends of all FDA operations; to exercise general supervision over all Washington accounting management, administrative accounting control, administrative voucher review, cashier and payroll, and quotations operations of the Division and to exercise general supervision of the program accounting performed in New York; through the Regional Directors and Chiefs of the Regional Fiscal Divisions, to direct the policy and procedure governing similar functions in the regional and territorial Fiscal Divisions; to be responsible for the preparation of periodic price lists for use in quoting prices on future deliveries of FDA and FSOC commodities; through the Office of Budget and Finance, to maintain liaison on fiscal matters with the Treasury Department, the General Accounting Office, the Lend-Lease Administration, Army, Navy and other Government agencies.

ACCOUNTING MANAGEMENT SECTION

Under the direction of the Chief of the Division, to develop and install systems and methods for performing the accounting, voucher review, cashier and payroll work of the FDA; to make surveys of the fiscal offices and recommend improvements; to prepare accounting procedures; to maintain liaison relations with the branches, staff divisions, and the Office of the Director in respect to accounting and other reports furnished them by the Finance and Accounts Division; to develop fiscal operational methods in proposed program dockets; to be responsible for correspondence with the field on accounting and voucher review procedures; to advise chiefs of voucher review sections regarding difficult vouchers and to assist in the development of replies to GAO exceptions; to serve as a clearing house between all FDA fiscal divisions and the Office of the Solicitor on legal problems; to review and transmit through the Office of Budget and Finance claims for direct settlement by the General Accounting Office.



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ADMINISTRATIVE ACCOUNTING SECTION

To maintain accounts covering receipts, disbursements, and obligations of funds allotted for administrative activities in Washington; to maintain control accounts for all trust funds receipts and disbursements, covering both Washington and field activities; and to prepare reports and statements showing the status of trust funds and the financial results of Washington operations.

ADMINISTRATIVE VOUCHER REVIEW SECTION

To examine and certify administrative vouchers for payment; to be responsible for determinations as to the sufficiency and propriety of vouchers and claims, subject to final review and settlement by the General Accounting Office; to prepare disbursement schedules for paying certified vouchers; to clear all data and documents required by the GAO; to review and approve for fiscal regularity Letters of Authorization to travel.

CASHIER, PAY ROLL AND SERVICE SECTION

To collect and deposit cash receipts; to exercise custody of and to issue or endorse all negotiable documents and other valuable papers such as warehouse receipts, bills of lading, transportation requests, and tax exemption certificates; to vise and approve surety and other types of bonds; to advance funds to travelers; to prepare pay rolls and to arrange for the distribution of checks and War Saving Bonds; to maintain centrally for the Division files of all documents other than those in daily use by the Sections; and to furnish these documents to authorized employees upon request.

TRANSPORTATION CLAIMS AND SUSPENSIONS SECTION

To receive and record all transportation vouchers involving loss or damage to commodities or property shipped by the Food Distribution Administration; to process such claims by developing and obtaining all information required for clearance, including final determination as to liability and certification for payment; to serve as a clearing house for all transportation claims required to be submitted to the General Accounting Office for direct settlement; to receive, record, and clear all exceptions taken by the General Accounting Office in their post audit of transportation vouchers.

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QUOTATIONS SECTION

To be responsible for the development and continuing review of non-profit sales quotations for commodities bought and sold by FDA and FSOC; to maintain contact with market developments as to supply and competitive or regulated prices for the purpose of estimating costs affecting quotations; to issue lists of such quotations periodically; to perform cost research and to develop charts and schedules relevant thereto; to study the effects of operations which have a bearing on costs and sales; and to analyze and determine the causes of profit or loss.

CONTROL AND REPORTS SECTION

To maintain general ledger controls for the FDA and the FSOC governing both administrative and program operations in the Washington, regional and territorial offices; to prepare consolidated statements and reports showing the status of funds and the results of all operations in Washington and in the field; to initiate the transfer of cash to field stations.

PROGRAM ACCOUNTING SECTION
(New York City)

To be responsible for the direction of all program accounting activities of FDA and FSOC; to account for all expenditures and receipts, purchases and sales made under the FDA and FSOC programs throughout the country; to maintain subsidiary ledger and general ledger accounts and to submit periodic and special reports on accounting activities; to prepare formal invoices covering sales from the General Commodity Stockpile; and to develop statistics and other data for use in comparing actual costs of FDA and FSOC commodities with sales quotations.

Reserve

WAR FOOD ADMINISTRATION
Food Distribution Administration
Washington 25, D. C.

January 3, 1944

FINANCE AND ACCOUNTS DIVISION MEMORANDUM NO. A-27
Supplement 2
Revision 1

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U. S. DEPARTMENT OF AGRICULTURE

To: Branch and Division Chiefs
From: Edward J. Kelly, Chief, Finance and Accounts Division
Subject: Delegation of Authority in the Finance and Accounts Division

The following are quoted from Finance and Accounts Division Memorandum No. A-27, Supplement 2:

"Accounting Management Section:

H. O. Hart, Chief, Extension 5894

Questions of policy on fiscal procedures relating to programs now in operation."

"Office of the Division Chief:

(Edward J. Kelly, Chief, Extension 4753-4

(H. O. Hart, Assistant Chief, Extension 5894

All matters of fiscal policy, major operational problems, proposals involving new or contemplated programs or operations and all matters not handled satisfactorily or promptly by other Divisional personnel."

The foregoing portions of the subject memorandum are revised by deleting "H. O. Hart, Chief, Extension 5894, H. O. Hart, Assistant Chief, Extension 5894" respectively, and substituting in the first case "Edward J. Kelly, Division Chief, Extension 4753-4."

Edward J. Kelly

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